



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

February 19, 2019

Scot Boyd  
Boyd Farms  
1916 100th Avenue  
Evart, MI 49631

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-6488, to Boyd Farms located at 1902 100th Avenue, in the Township of Evart, Osceola County. This certificate was issued at the February 12, 2019 meeting of the Commission for a total exemption of **\$10,586.00**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$10,586.00**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Kimber L. Westmaas, Assessor, Township of Evart  
Clerk, Township of Evart



## Water Pollution Control Amended Certificate

Certificate No. 2-6488

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Boyd Farms**, as described in the approved application, located at **1902 100th Avenue, Township of Evart, County of Osceola**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1902 100th Avenue**. The total cost of the facility entitled to exemption is **\$10,586.00**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

This certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water;

**Certificate Effective Date: December 18, 2018.**

This amended Pollution Control certificate is issued on **February 12, 2019** and supersedes all certificates previously issued.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik  
Michigan Department of Treasury